

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

**I.T.A. No. 452 of 2006
Date of decision : 18.1.2007**

Commissioner of Income Tax, Chandigarh-II

.....Appellant.

Versus

Mr. Noboru Oshima C/o M/s Fujitsu Limited.

.....Respondent.

**CORAM : HON'BLE MR. JUSTICE M. M. KUMAR
HON'BLE MR. JUSTICE VINOD K. SHARMA**

Present : Mr.S.K. Garg Narwana, Advocate
for the appellant.

M. M. KUMAR, J.(ORAL)

It is conceded position that I.T.A. No. 453, 454 and 455 of 2006 involving similar question of fact and law as is raised in the instant appeal, have been dismissed on 12.1.2007.

Accordingly this appeal also does not survive for consideration and the same is dismissed.

(M.M. KUMAR)

JUDGE

18.1.2007.
'sp'

**(VINOD K. SHARMA)
JUDGE**